

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Monday 04th December, 2023

No. 467

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 08/2023-GST/SIKKIM

Date: 31st March, 2023

NOTIFICATION

In exercise of the powers conferred by section 128 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the Act, which is in excess of five hundred rupees for the registered persons who fail to furnish the final return in **FORM GSTR-10** by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.

F. No. GGS/2009-2010/16-1C (9) VOL-III]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**

